

108TH CONGRESS  
2D SESSION

# H. R. 4339

To amend the Internal Revenue Code of 1986 to allow volunteer firefighters a deduction for personal safety clothing.

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## IN THE HOUSE OF REPRESENTATIVES

MAY 11, 2004

Mr. PLATTS (for himself, Mr. FROST, Mr. WYNN, Mr. GREEN of Wisconsin, Mr. WELDON of Pennsylvania, and Mr. ROGERS of Kentucky) introduced the following bill; which was referred to the Committee on Ways and Means

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## A BILL

To amend the Internal Revenue Code of 1986 to allow volunteer firefighters a deduction for personal safety clothing.

1 *Be it enacted by the Senate and House of Representa-*  
2 *tives of the United States of America in Congress assembled,*

3 **SECTION 1. SHORT TITLE.**

4 This Act may be cited as the “Volunteer Firefighter  
5 Tax Relief Act of 2004”.

6 **SEC. 2. DEDUCTION FOR PERSONAL SAFETY CLOTHING OF**  
7 **VOLUNTEER FIREFIGHTERS.**

8 (a) IN GENERAL.—Part VII of subchapter B of chap-  
9 ter 1 of the Internal Revenue Code of 1986 (relating to

1 additional itemized deductions for individuals) is amended  
 2 by redesignating section 223 as section 224 and by insert-  
 3 ing after section 222 the following new section:

4 **“SEC. 223. PERSONAL SAFETY CLOTHING OF VOLUNTEER**  
 5 **FIREFIGHTERS.**

6 “In the case of an individual who is a volunteer with  
 7 a volunteer fire department, there shall be allowed as a  
 8 deduction an amount equal to the amount paid during the  
 9 taxable year for personal safety clothing (including hel-  
 10 mets and boots) designed for use, and to be used by such  
 11 individual, in performing fire fighting services for such de-  
 12 partment.”

13 (b) DEDUCTION ALLOWED WHETHER OR NOT TAX-  
 14 PAYER ITEMIZES OTHER DEDUCTIONS.—Subsection (a)  
 15 of section 62 of such Code is amended by inserting after  
 16 paragraph (18) the following new paragraph:

17 “(19) PERSONAL SAFETY CLOTHING OF VOLUN-  
 18 TEER FIREFIGHTERS.—The deduction allowed by  
 19 section 223.”.

20 (c) CLERICAL AMENDMENT.—The table of sections  
 21 for such part VII is amended by striking the last item  
 22 and inserting the following new item:

“Sec. 223. Personal safety clothing of volunteer firefighters.”

1       (d) EFFECTIVE DATE.—The amendments made by  
2 this section shall apply to taxable years beginning after  
3 the date of the enactment of this Act.

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